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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Interim Administration Mission in Kosovo

Financial performance report for the period from 1 July 2007 to 30 June 2008 and proposed budget for the period from 1 July 2009 to 30 June 2010 of the United Nations Interim Administration Mission in Kosovo

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2007/08	$220,476,400
Expenditure for 2007/08	$220,466,600
Unencumbered balance for 2007/08	$9,800
Appropriation for 2008/09	$198,012,000
Projected expenditure for 2008/09[a]	$158,008,000
Estimated unencumbered balance for 2008/09[a]	$40,004,000
Proposal submitted by the Secretary-General for 2009/10	$47,082,000
Recommendation of the Advisory Committee for 2009/10	$47,044,200

[a] Estimate as at 30 April 2009 (*see annex I*).

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I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions in paragraph 35 below would entail a reduction of $37,800 to the proposed budget for the United Nations Interim Administration Mission in Kosovo (UNMIK) for the period from 1 July 2009 to 30 June 2010.**

2. The Advisory Committee's general report on the administrative and budgetary aspects of the financing of United Nations peacekeeping operations (A/63/746) contains its views and recommendations on a number of cross-cutting issues, as well as its comments on the report of the Board of Auditors on the United Nations peacekeeping operations (A/63/5 (Vol. II)).

3. In the paragraphs below, the Advisory Committee deals with resources and other items that relate specifically to UNMIK. In considering the proposals of the Secretary-General for UNMIK, for the period from 1 July 2009 to 30 June 2010, the Committee has taken into account the recommendations of the Board of Auditors related to the Mission. **The Committee stresses the importance of the full and expeditious implementation of the relevant recommendations of the Board of Auditors.**

4. The documents reviewed and those used for background by the Advisory Committee in its consideration of the financing of UNMIK are listed at the end of the present report.

II. Financial performance report for the period from 1 July 2007 to 30 June 2008

5. The total amount appropriated by the General Assembly in its resolutions 61/285 and 62/262, respectively, for the maintenance of UNMIK for the period from 1 July 2007 to 30 June 2008 amounted to $220,476,400 gross ($204,073,000 net). Expenditures for the period totalled $220,466,600 gross ($203,746,200 net). The resulting unencumbered balance of $9,800, in gross terms, reflects underexpenditures under military and police personnel ($1,721,300, or 2.3 per cent) and under operational costs ($3,660,700, or 13.2 per cent), offset by overexpenditures under civilian personnel ($5,372,200, or 4.6 per cent), as compared to the appropriated amount of $220,476,400.

6. The Secretary-General, in paragraphs 11 to 13 of his performance report on the budget of UNMIK for the period from 1 July 2007 to 30 June 2008 (A/63/569), highlighted the key developments in Kosovo during 2008 that had a significant impact on the ability of the Mission to carry out its operations. In addition, the appreciation of the exchange rate of the euro vis-à-vis the United States dollar adversely impacted the Mission with increased administrative and operational costs. The Committee was informed that while the impact forecast was estimated at $110 million, the actual impact of the appreciation of the exchange rate amounted to $128 million.

7. The underexpenditure of $1,721,300 for military and police personnel costs is mostly due to lower expenditures for special police personnel, owing to reduced requirements for reimbursement of special police costs and contingent-owned

equipment, as well as reduced requirements for freight costs and death and disability compensation.

8. Underexpenditures of $3,669,700 for operational costs are mostly attributable to reduced requirements for communications ($1,627,300), in view of utilization of least-cost routing and improved control over the usage of cellular and satellite telephones, lesser costs for communication support services owing to greater utilization of Mission technicians and for spare parts and supplies in view of the lower number of equipment maintained during the reporting. Reduced requirements are also reported under facilities and infrastructure ($1,574,700), owing to lower costs for maintenance services, in view of the implementation of a preventative maintenance programme and more efficient utilization of the existing stock of maintenance materials; for maintenance supplies, since repairs were not required before handover to local authorities; and for security services and stationary and office supplies owing to the overall drawdown of the Mission.

9. These underexpenditures were offset by additional requirements for consultants of $64,200 over the appropriated amount of $32,700. An explanation is provided in paragraph 26 of the budget performance report (A/63/569). **The Committee believes that the necessary expertise should have been available within the system to provide advice on the promotion of international standards with respect to minority and human rights, including protection of the rights and interests of minority communities.**

10. The overexpenditures for civilian personnel costs of $5,372,200, compared to the appropriation of $117,676,200, are mostly attributable to the impact of the 14.5-per cent appreciation of the value of the euro vis-à-vis the United States dollar with respect to common staff costs and staff assessment of international and national staff.

11. The comments of the Advisory Committee on the information in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2009 to 30 June 2010 in the paragraphs below.

III. Information on performance for the current period

12. The Committee was informed that, as at 30 April 2009, a total of $2,762,488,900 had been assessed on Member States with respect to UNMIK, since its inception. As at the same date, payments received amounted to $2,699,779,800, leaving an outstanding balance of $62,709,100. As at 18 May 2009, the Mission had cash resources of $41,100,000. The available cash balance of the Mission therefore will not cover the three-month operating cash reserve of $47,277,000.

13. The Advisory Committee was informed that, as at 31 March 2009, amounts of $8,110,700 and $11,412,400 were due to Member States for reimbursement of costs related to formed police units and formed police-owned equipment respectively. An amount of $50,000 was paid for one claim for death and disability compensation related to the period from 1 July 2007 to 18 March 2008.

14. The Advisory Committee was informed that, as at 30 April 2009, the incumbency of UNMIK for the period from 1 July 2008 to 30 June 2009 was as follows:

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military and police personnel			
Military liaison officers	38	17	55.3
United Nations police	1 565	22	98.6
Formed police units	500	—	100
Civilian personnel			
International staff	605	213	64.8
National staff	2 037	391	80.8
General temporary assistance			
International positions	3	1	66.7
National positions	1	1	—
United Nations Volunteers	162	60	63.0

[a] Represents the highest authorized strength.

15. The Advisory Committee was provided with the preliminary status of expenditures as at 30 April 2009 for the period from 1 July 2008 to 30 June 2009 (see annex). For the entire financial period, current and projected expenditures amount to $158,008,000 gross ($144,546,200 net) against an apportionment of $198,012,000 gross ($182,733,600 net). This would result in underexpenditures of $40,004,000 gross at the end of the financial period.

16. The Committee notes that the projected underexpenditures relate primarily to lower-than-budgeted costs for military and police personnel, owing to the 80-per cent reduction in the authorized strength of military liaison officers and the 99-per cent reduction in the authorized strength of United Nations police by 30 June 2009, as well as the repatriation of all formed police units by 31 March 2009. Lower expenditures are also projected for civilian personnel costs, reflecting higher-than-budgeted vacancy rates for international and national staff, offset in part by additional requirements for general temporary assistance, owing to higher-than-budgeted grade levels of positions. The underexpenditures projected for operational costs reflect reduced requirements under almost all budget items, offset in part by additional expenditures for consultants, attributable to unbudgeted costs of consultancy services of three experts for the Human Rights Advisory Panel (see also para. 32 below); and additional expenditures for travel resulting from technical assistance required from Headquarters for the drawdown activities and for ground transportation, in view of the increased price of diesel fuel.

IV. Proposed budget for the period from 1 July 2009 to 30 June 2010

A. Mandate and planned results

17. The mandate of UNMIK was established by the Security Council in its resolution 1244 (1999). The planning assumptions and mission support initiatives for the 2009/10 budget period are explained in paragraphs 12 to 19 of the proposed budget (A/63/803). As indicated therein, UNMIK will focus its activities during the period on the functions outlined by the Secretary-General in his report to the Security Council of 12 June 2008 (S/2008/354), which include monitoring and reporting; facilitating, where necessary and possible, arrangements for Kosovo's engagement in international agreements; and facilitating dialogue between Pristina and Belgrade on issues of practical concern. The Committee further recalls that, as set out in the report of the Secretary-General on UNMIK of 24 November 2008 (S/2008/692) and, in line with the Security Council presidential statement of 26 November 2008 (S/PRST/2008/44), the European Union Rule of Law Mission in Kosovo (EULEX) assumed operational responsibilities in the areas of policing, justice and customs, operating under the overall authority of the United Nations, within its status-neutral framework and in accordance with resolution 1244 (1999).

18. The Committee notes that, as a result of the developments that have taken place during 2008 and 2009 and on the basis of the two reports of the Secretary-General mentioned above, the administrative and operational structure of the Mission has been reconfigured, reflecting a significant drawdown to a proposed strength of 507 personnel for 2009/10, as compared to 4,911 in 2008/09. The rule of law component has been disbanded, in view of the functions now carried out by EULEX, allocating some residual functions to a proposed Police and Justice Liaison Office (see para. 27 below).

19. The Committee was informed that the full reconciliation and integration of Kosovo communities will be a long-term process, which remains a challenge, requiring commitment from all stakeholders, as well as the dedicated support of UNMIK. Resources and functions previously carried out by the Department of Civil Administration and the Office of Communities, Returns and Minority Affairs will now be concentrated into a dedicated Community Support and Facilitation Office (see para. 28 below), including a field office in the Peć region, owing to the area's important cultural heritage sites, and a mobile unit covering the central and southern parts of Kosovo from headquarters in Pristina.

20. The Committee also notes that the Mission will maintain a small field presence in Mitrovica, which will represent the focal point for all activities in northern Kosovo and focus on reporting on minority issues, including representation, returns and freedom of movement, as well as issues relating to the protection, preservation and reconstruction of cultural heritage; an office in Belgrade, which continues to play a crucial political and diplomatic role, providing advice to the Special Representative and managing contacts with Serbia's senior political leadership; as well as an office in Skopje, which advises on and provides evaluations of political developments in its area of responsibility and liaises with local and regional authorities for the transit and delivery of goods and services to the Mission.

21. As indicated by the Secretary-General, UNMIK will also continue working towards the advancement of regional stability and prosperity, based on its continued mandate under resolution 1244 (1999), in close cooperation with the Organization for Security and Cooperation in Europe (OSCE) and the Kosovo Force (KFOR) and in cooperation with the authorities in Pristina and Belgrade. The Committee was informed that the budget for 2009/10 takes into account the synergies possible from continued partnership with the European Union, OSCE, and the United Nations Kosovo Team, while seeking to avoid overlapping or duplicative efforts.

B. Resource requirements

22. The proposed budget for UNMIK for the period from 1 July 2009 to 30 June 2010 amounts to $47,082,000 gross ($43,089,600 net), representing a decrease of $150,930,000 or 76.2 per cent, compared with the apportionment of $198,012,000 for 2008/09. The decrease reflects the substantial drawdown in the personnel strength of the Mission in the context of its administrative and operational reconfiguration. The budget provides for the deployment of 507 personnel (8 military liaison officers, 8 United Nations police officers, 173 international staff, 289 national staff, 1 temporary position and 28 United Nations Volunteers), as compared to 4,911 personnel approved for 2008/09 (38 military liaison officers, 1,565 United Nations police officers, 500 formed police units, 605 international staff, 2,037 national staff, 4 temporary positions and 162 United Nations Volunteers). Upon enquiry, the Committee was informed that the resources proposed by the Secretary-General were adequate to fulfil the mandate of the Mission for 2009/10.

1. Military and police personnel

Category	*Approved 2008/09*	*Proposed 2009/10*	*Variance*
Military liaison officers	38	8	(30)
United Nations police	1 565	8	(1 557)
Formed police units	500	—	(500)

23. The estimated requirements for military personnel for the period 1 July 2009 to 30 June 2010 amount to $704,900, a decrease of $64,306,100, or 98.9 per cent, compared to the apportionment for 2008/09. As indicated in the proposed budget, the decrease is due mostly to the reduction in the authorized strength of military liaison officers and United Nations police from 38 and 1,565, respectively, in the 2008/09 budget period to 8 in both categories of personnel in 2009/10, as well as the repatriation of all special police personnel by 30 June 2009, in view of the reconfiguration of UNMIK. A 2-per cent turnover factor has been applied to the computation of mission subsistence allowance with respect to military liaison officers and United Nations police officers. **The Committee recommends approval of the resources proposed for military and police personnel.**

2. Civilian personnel

Category	*Approved 2008/09*	*Proposed 2009/10*	*Variance*
International staff	605	173	(432)
National staff[a]	2 037	289	(1 748)
United Nations Volunteers	162	28	(134)
Temporary positions[b]	4	1	(3)

[a] Including national officers and national General Service personnel.
[b] Funded under general temporary assistance.

Comments and recommendations on posts

24. The estimated requirements for civilian personnel for the period from 1 July 2009 to 30 June 2010 amount to $33,929,200, reflecting a decrease of $76,692,100, or 69.3 per cent, in comparison with the apportionment for 2008/09. The reduced requirements reflect the reduction in the civilian staffing component with respect to international and national staff, as well as United Nations Volunteers, as shown in the table above. The estimated requirements reflect the application of a 15-per cent vacancy rate for international staff and United Nations Volunteers and of a 10-per cent vacancy rate for national staff. The overall reduction in estimated requirements is offset in part by additional requirements for international staff for salaries, including post adjustment, and common staff costs pursuant to the arrangements effective 1 July 2009 approved in General Assembly resolution 63/250. The requirements for general temporary assistance reflect the reduction of three, out of four, positions approved in 2008/09 for the Conduct and Discipline Team, in view of the reconfiguration of the Mission.

25. The Committee was informed that the vacancy rates were considered appropriate in view of the downsizing and reconfiguration proposed, as well as the natural turnover of staff expected from the human resources reform, which encourages mobility. The Committee discussed the Mission efforts to retain qualified and experienced staff in its report on the financing of the Mission for the period 2008/09 (see A/62/781/Add.18). The Committee was informed that there are no plans to continue the retention of staff policies in the budget for 2009/10. Some 48 international staff have been placed in other Missions, and 67 staff who will not be retained beyond 30 June 2009 have been identified for placement. As regards national staff, many have been assumed by EULEX, as it has taken over functions from UNMIK. As indicated in the report of the Secretary-General on UNMIK to the Security Council of 17 March 2009 (S/2009/149), EULEX has built up its presence to the current total of 1,687 international and 806 national employees.

26. The overall staffing changes proposed for UNMIK for the budget period 2009/10, taking into account the reconfiguration and drawdown, are presented in detail in paragraphs 21 to 98 of the budget report (A/63/803). **The Advisory Committee recommends approval of the Secretary-General's staffing proposals for 2009/10.**

27. The Committee notes that the organizational structure of UNMIK for 2009/10 reflects the deployment of EULEX and the disbandment of the rule-of-law component and its constituent offices. A total of 1,210 related posts are therefore proposed to be abolished, and 14 posts are proposed to be redeployed to a Police

and Justice Liaison Office to ensure liaison and coordination with the police and justice components of EULEX and carry out residual functions in the areas of police, justice and internal affairs, including support for the International Tribunal for the former Yugoslavia (see A/63/803, paras. 46-50).

28. Other major changes include the establishment of a new Office for Community Support and Facilitation to monitor, report and facilitate activities related to minorities and community integration (see para. 19 above). Its functions and staffing resources are described in paragraphs 41 to 45 of the budget report (A/63/803). The Committee further notes that, with the rule of law now under the operational responsibility of EULEX, the Office of the Principal Deputy Special Representative will be eliminated. The Office of the Chief of Staff is therefore proposed to be reconfigured, with the Chief of Staff post upgraded to the D-2 level (through redeployment), in order to assume the advisory, support and oversight functions previously vested with the Office of the Principal Deputy Special Representative. The reconfiguration is explained in paragraphs 22 to 27 of the report (A/63/803). The Committee was informed, however, that it would not constitute a separate and distinct organizational unit, as indicated in the report (A/63/803, para. 22), but that it would be part of the Office of the Special Representative of the Secretary-General, as shown in the organizational chart provided in the annex to the budget report.

29. The functions of a number of sections of the support component of UNMIK have been merged or incorporated into other sections of the Mission Support Division, reflecting the termination of the air support contract on 15 June 2008, the repatriation of all special police personnel and substantial drawdown of police operations. The logistics operations support element is therefore disbanded with residual functions incorporated into the Office of the Chief of Central Support Services. The changes are described in paragraphs 72 to 98 of the report (A/63/803).

30. The Committee notes that the budget also reflects the conversion of 20 General Service posts and 27 Security Service posts approved for 2008/09 to the Field Service category, in accordance with General Assembly resolution 63/250 (see A/63/803, para. 15). The Advisory Committee has referred to this matter in its report on the administrative and budgetary aspects of the financing of peacekeeping operations (A/63/746).

3. Operational costs

(United States dollars)

Apportioned 2008/09	*Proposed 2009/10*	*Variance*
$22 379 700	$12 447 900	$9 931 800

31. The estimated operational requirements of $12,447,900 for the period 2009/10 represent a decrease of $9,931,800, or 44.4 per cent, compared to the apportionment for the period 2008/09. The resources proposed reflect reductions under all budget classes of expenditure as a result of the drawdown and reconfiguration of the Mission, with the exception of consultants.

Consultants

32. As regards the latter, resources amounting to $137,500 are requested (an increase of $112,500 compared to the appropriation for 2008/09). As indicated in paragraph 111 of the budget report (A/63/803), the requirements reflect the need for the consultancy services of three experts for the Human Rights Advisory Panel (see also para. 16 above). The Panel was established in 2006 to examine complaints and provide expert advice to the Special Representative on allegations of human rights violations by UNMIK. Upon enquiry, the Committee was informed that the resources are sought in accordance with rules and regulations of the Organization and established procedures, in view of the need for independent and impartial consultancy services. The consultants are expected to review 100 alleged cases during the 2009/10 budget period.

Official travel

33. The Committee notes that requirements for official travel are proposed at $676,500, reflecting a decrease of $115,400 as a result of the drawdown. The Committee was informed that the requirements included additional resources, as compared to previous budget periods, related to facilitating Kosovo's participation in regional coordination mechanisms and attendance at international meetings or conferences of particular importance for economic development, while ensuring compliance with Security Council resolution 1244 (1999).

Fuel cost

34. The Committee was informed, upon enquiry, that should the average fuel costs for the period from January to March 2009 be used as the basis for the calculation of fuel requirements, the impact on the estimates for the period 2009/10 would be a net decrease of $37,800 as follows:

(United States dollars)

	Cost per litre (US$)	*Average Actual cost*	*Proposed budget*	*Revised calculations*	*Variance*
	per proposed budget	*January-March 2009*	*Total*	*Total*	*Total*
Facilities and infrastructure	0.56	0.54	787 700	759 600	(28 100)
Ground transportation	0.56	0.54	272 400	262 700	(9 700)
Total			**1 060 100**	**1 022 300**	**(37 800)**

35. **The Advisory Committee recommends that the average fuel cost for the period from January to March 2009 be used as the basis for estimating the requirements for fuel during the period 2009/10. This would entail a consequential reduction of $37,800.**

4. Other matters

36. The Committee was provided information as to the status of disposal of UNMIK surplus assets as a result of the drawdown and reconfiguration, as well as a rationalization of its assets holdings. The total value of the UNMIK inventory, as at

1 July 2008, stood at approximately $100.5 million, comprising 38,324 items of inventory. As at May 2009, the value stood at approximately $97 million, comprising 33,124 items. The Mission plans to dispose of 24,040 items of inventory valued at approximately $69.7 million. It has commenced disposal, which will continue into the 2009/10 budget cycle. The Mission further projects that, as at 1 July 2009, its assets holdings would comprise 18,367 items of inventory valued at approximately $62.6 million.

37. Information was also provided on the status of disposal of assets by groups of categories, used for inventory management purposes, as follows:

(a) Group I: since July 2008, 85 items of inventory have been transferred to other Missions. UNMIK is working closely with Headquarters to identify additional demand and destination of these assets in Group I, valued at $7 million;

(b) Group III: Mission surplus assets are in the process of sale at residual value to eligible organizations, including United Nations agencies, as well as EULEX, in accordance with the Financial Regulations and Rules of the United Nations. Under the Technical Arrangement, UNMIK will sell to EULEX assets valued at approximately $13.3 million (depreciated value of $4.4 million), or 13.3 per cent of the total inventory value as at 1 July 2008 (see para. 36 above). The remaining assets in this Group will be reviewed and disposed of in accordance with the Financial Regulations and Rules during the 2009/10 budget period;

(c) Group IV: these assets are being disposed of through commercial sales, where applicable, in accordance with the Financial Regulations and Rules of the United Nations and property management procedures. A first commercial sale, through procurement action, took place on 5 and 6 May 2009, accounting for assets valued at $6.1 million. A second sale of assets valued at $9.3 million is planned to take place in June/July 2009. The remaining assets in this Group will be processed for disposal through sales, and/or scrapping, as applicable, in the 2009/10 budget cycle;

(d) Group V: these assets, to be disposed of as gifts, in accordance with the Financial Regulations and Rules and applicable property management procedures, require the approval of the Controller. The Controller has already approved part of Group V assets; the remaining assets will be presented for approval in the 2009/10 budget cycle.

38. **Further information with regard to the disposal of the Mission's assets should be provided in the context of the performance report for 2008/09.**

39. Upon enquiry, the Advisory Committee was also informed that various memorandums of understanding, related to medical services and office space in Mitrovica, form the basis for cost-sharing arrangements with EULEX, consistent with the Financial Regulations and Rules. The Committee was further informed that the cost-sharing is calculated on the basis of the actual cost plus a 14-per cent administrative fee. The Committee notes that information in this regard is not shown in the budget. **The Committee requests that income from such arrangements be included in future budgets.**

V. Conclusion

40. The actions to be taken by the General Assembly in connection with the financing of UNMIK for the period from 1 July 2007 to 30 June 2008 are indicated in paragraph 35 of the budget performance report (A/63/569). **The Advisory Committee recommends that the unencumbered balance of $9,800, as well as other income and adjustments in the amount of $5,403,900 for the period ended 30 June 2008, be credited to Member States in a manner to be determined by the General Assembly.**

41. The actions to be taken by the General Assembly in connection with the financing of UNMIK for the period from 1 July 2009 to 30 June 2010 are indicated in paragraph 121 of the budget report (A/63/803). **Taking into account the Advisory Committee's recommendation in paragraph 35 above, the Advisory Committee recommends that the General Assembly appropriate an amount of $47,044,200 for the maintenance of UNMIK for the 12-month period from 1 July 2009 to 30 June 2010.**

Documentation

- Performance report on the budget of the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2007 to 30 June 2008 (A/63/569)
- Budget for the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2009 to 30 June 2010 (A/63/803)
- Reports of the Secretary-General on the United Nations Interim Mission in Kosovo (S/2008/692 and S/2009/149)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance report for the period from 1 July 2006 to 30 June 2007, financing arrangements for the period from 1 July 2007 to 30 June 2008 and proposed budget for the period from 1 July 2008 to 30 June 2009 of the United Nations Interim Mission in Kosovo (A/62/781/Add.18)
- Security Council resolution 1244 (1999)
- General Assembly resolution 62/262 on the financing of the United Nations Interim Mission in Kosovo

Annex

Current and projected expenditures of the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2008 to 30 June 2009

(Thousands of United States dollars)

	Expenditures 1 July 2008 to 30 April 2009			*Projected 1 May to 30 June 2009*				
Class description	*Apportionment (1)*	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure (4)*	*Total expenditure including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2008 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	*Reasons for variance*
Military and police personnel								
Military observers	1 455.5	925.3	530.2	95.1	1 020.4	435.1	29.9	The variance is attributable to higher actual vacancy rate projected for the 2008/09 financial period owing to an 80-per cent reduction in the authorized strength of military liaison officers by 30 June 2009
Military contingents	—	—	—	—	—	—	—	
United Nations police	53 813.3	29 693.8	24 119.5	309.1	30 002.9	23 810.4	44.2	The variance is attributable to higher actual vacancy rate projected for the 2008/09 financial period owing to a 99-per cent reduction in the authorized strength of United Nations police personnel by 30 June 2009
Formed police units	9 742.2	2 940.8	6 801.4	4 137.3	7 078.1	2 664.1	27.3	The variance is attributable to higher actual vacancy rate projected for the 2008/09 financial period owing to repatriation of all special police personnel by 31 March 2009
Subtotal	**65 011.0**	**33 559.9**	**31 451.1**	**4 541.5**	**38 101.4**	**26 909.6**	**41.4**	
Civilian personnel								
International staff	61 293.2	43 215.4	18 077.8	7 097.9	50 313.3	10 979.9	17.9	The variance is attributable to higher actual vacancy rate projected for the 2008/09 financial period owing to the substantial drawdown of the Mission. The projected expenditure takes into account termination indemnity payments of some $2 million

Class description	Expenditures 1 July 2008 to 30 April 2009: Apportionment (1)	Total expenditure (2)	Unencumbered balance (3)=(1)-(2)	Projected 1 May to 30 June 2009: Projected expenditure (4)	Total expenditure including projected (5)=(2)+(4)	Estimated unencumbered balance as at 30 June 2008 (6)=(1)-(5)	Variance (percentage) (7)=(6)=(1)	Reasons for variance
National staff	44 278.8	35 815.9	8 462.9	8 097.5	43 913.4	365.4	0.8	The variance is attributable to higher actual vacancy rate projected for the 2008/09 financial period owing to the substantial drawdown of the Mission. The projected expenditure takes into account termination indemnity payments of some $13 million
United Nations Volunteers	4 684.1	4 251.2	432.9	363.1	4 614.3	69.8	1.5	
General temporary assistance	365.2	425.8	(60.6)	31.1	456.9	(91.7)	(25.1)	The variance is attributable to higher than budgeted costs of general temporary assistance owing to the higher grade levels of staff members
Subtotal	**110 621.3**	**83 708.3**	**26 913.0**	**15 589.6**	**99 297.9**	**11 323.4**	**10.2**	
Operational costs								
Government-provided personnel	—	—	—	—	—	—	—	
Civilian electoral observers	—	—	—	—	—	—	—	
Consultants	25.0	160.2	(135.2)	27.4	187.6	(162.6)	(650.4)	The variance is attributable to the unbudgeted costs of consultancy services of three experts for the Human Rights Advisory Panel
Official travel	791.9	777.7	14.2	188.8	966.5	(174.6)	(22.0)	The variance is attributable to unbudgeted travel costs of United Nations team from Headquarters and other missions to provide technical assistance on the preparation of drawdown activities of the Mission

Class description	Expenditures 1 July 2008 to 30 April 2009			Projected 1 May to 30 June 2009				Reasons for variance
	Apportionment (1)	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure (4)*	*Total expenditure including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2008 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	
Facilities and infrastructure	10 132.5	7 681.5	2 451.0	924.5	8 606.0	1 526.5	15.1	The variance is attributable to the substantial reduction in Mission activities owing to the repatriation of United Nations and special police personnel, as well as the substantial drawdown of civilian personnel partially offset by a 37-per cent increase in the price of diesel fuel from $0.60 (budgeted) per litre in 2008/09 to $0.95 (actual average diesel fuel price experienced by the Mission during the first half of the 2008/09 budget year)
Ground transportation	2 892.3	3 978.8	(1 086.5)	126.2	4 105.0	(1 212.7)	(41.9)	The variance is attributable to the increased price of diesel fuel. While the budgetary provision was based on $0.76 per litre the actual price of fuel for the first half of 2008/09 financial period averaged $0.95 per litre
Air transportation	1 119.4	10.0	1 109.4	—	10.0	1 109.4	99.1	The variance is attributable to the termination of the Mission's air support contract effective 15 June 2008
Naval transportation	—	—	—	—	—	—	—	
Communications	3 214.2	2 443.9	770.3	196.2	2 640.1	574.1	17.9	The variance is attributable to the overall reduction in the personnel strength of the Mission resulting in the reduced requirements with respect to commercial communications spare parts and contingent-owned self-sustainment equipment
Information technology	2 502.7	1 994.9	507.8	485.1	2 480.0	22.7	0.9	
Medical	413.3	430.0	(16.7)	(3.0)	427.0	(13.7)	(3.3)	The variance is attributable to the urgent need to replace some outdated medical equipment

Class description	Expenditures 1 July 2008 to 30 April 2009: Apportionment (1)	Total expenditure (2)	Unencumbered balance (3)=(1)-(2)	Projected 1 May to 30 June 2009: Projected expenditure (4)	Total expenditure including projected (5)=(2)+(4)	Estimated unencumbered balance as at 30 June 2008 (6)=(1)-(5)	Variance (percentage) (7)=(6)=(1)	Reasons for variance
Special equipment	92.1	52.9	39.2	—	52.9	39.2	42.6	The variance is attributable to the early repatriation of special police personnel
Other supplies services and equipment	1 196.3	889.6	306.7	244.0	1 133.6	62.7	5.2	The variance is attributable to the overall reduction in the personnel strength of the Mission
Quick-impact projects	—	—	—	—	—	—	—	
Subtotal	**22 379.7**	**18 419.5**	**3 960.2**	**2 189.2**	**20 608.7**	**1 771.0**	**7.9**	
Gross requirements	**198 012.0**	**135 687.7**	**62 324.3**	**22 320.3**	**158 008.0**	**40 004.0**	**20.2**	
Staff assessment income	15 278.4	12 109.1	3 169.3	1 352.7	13 461.8	1 816.6	11.9	
Net requirements	**182 733.6**	**123 578.6**	**59 155.0**	**20 967.6**	**144 546.2**	**38 187.4**	**20.9**	
Voluntary contributions in kind (budgeted)	—	—	—	—	—	—	—	
Total requirements	**198 012.0**	**135 687.7**	**62 324.3**	**22 320.3**	**158 008.0**	**40 004.0**	**20.2**	